



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

December 8, 2025

OFFICIAL FILE COPY	
No.	250444
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
URGENT	-L

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Authorize Director of Finance to Make Refunds or Corrections of Taxes for Year 2026

Honorable Legislators:

I recommend that Your Honorable Body, pursuant to Section 556 of the New York State Real Property Tax Law, authorize the Director of Finance for the County of Monroe to perform those duties prescribed for the making of tax refunds and corrections where the amount of the recommended refund or correction of errors is \$2,500 or less.

Section 556 enables a tax levying body to pass a resolution authorizing the administrative refund of taxes in the amount of \$2,500 or less. This section also requires a monthly report listing each recipient's name, property location, and refund or correction amount be submitted to the County Legislature. The effect of the resolution is limited to the calendar year 2026. This procedure has been in effect since 1985 and does not require any additional appropriation.

The specific legislative action required is to designate the Director of Finance as the official to perform the tax refund or correction duties where the amount of the recommended refund or correction is \$2,500 or less and to limit the effect of the resolution to the calendar year 2026.

This authorization will have no impact on the revenues or expenditures of the current Monroe County budget.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

A handwritten signature in blue ink, reading "Adam J. Bello".

Adam J. Bello
Monroe County Executive

By Legislators _____ and _____

Intro. No.

RESOLUTION NO. _____ OF 2025

**AUTHORIZING DIRECTOR OF FINANCE TO MAKE REFUNDS OR CORRECTIONS OF
TAXES FOR YEAR 2026**

BE IT RESOLVED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. That pursuant to Section 556 of the New York State Real Property Tax Law, the Monroe County Legislature hereby authorizes the Director of Finance for the County of Monroe to perform the duties for refunds or corrections of taxes as provided in such amended section where the recommended refund is \$2,500 or less.

Section 2. This resolution shall take effect in accordance with Section C2-7 of the Monroe County Charter, and only remain in effect during the calendar year 2026.

Matter of Urgency
File No. 25-XXXX

ADOPTION: Date: _____

Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF RESOLUTION: _____